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असाधारण

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ANDAMAN AND NICOBAR ADMINISTRATION  
सचिवालय / SECRETARIAT

**NOTIFICATION**

Port Blair, dated the 14<sup>th</sup> October, 2015.

No. 270/2015/F. No. 6-9/2014-Legal (Vol. V).— The following Act, published in the Gazette of India, Extraordinary, Part – II, and Section (I) is hereby reproduced below for information of the General Public.

Sd./-  
(Rizwanullah)  
Deputy Secretary (Law)

**THE FINANCE ACT, 2015**

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## THE FINANCE ACT, 2015

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ACT

*to give effect to the financial proposals of the Central Government for the financial year 2015 – 2016.*

BE it enacted by Parliament in the Sixty-sixth Year of the Republic of India as follows :—

#### CHAPTER I PRELIMINARY

1. (1) This Act may be called the Finance Act, 2015.

Short title and commencement.

(2) Save as otherwise provided in this Act, sections 2 to 79 shall be deemed to have come into force on the 1<sup>st</sup> day of April, 2015.

#### CHAPTER II RATES OF INCOME-TAX

2. (1) Subject to the provision of sub-sections (2) and (3) for the assessment year commencing on the 1<sup>st</sup> day of April, 2015, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax shall be increased by a surcharge, for purposes of the Union, calculated in each case in the manner provided therein.

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